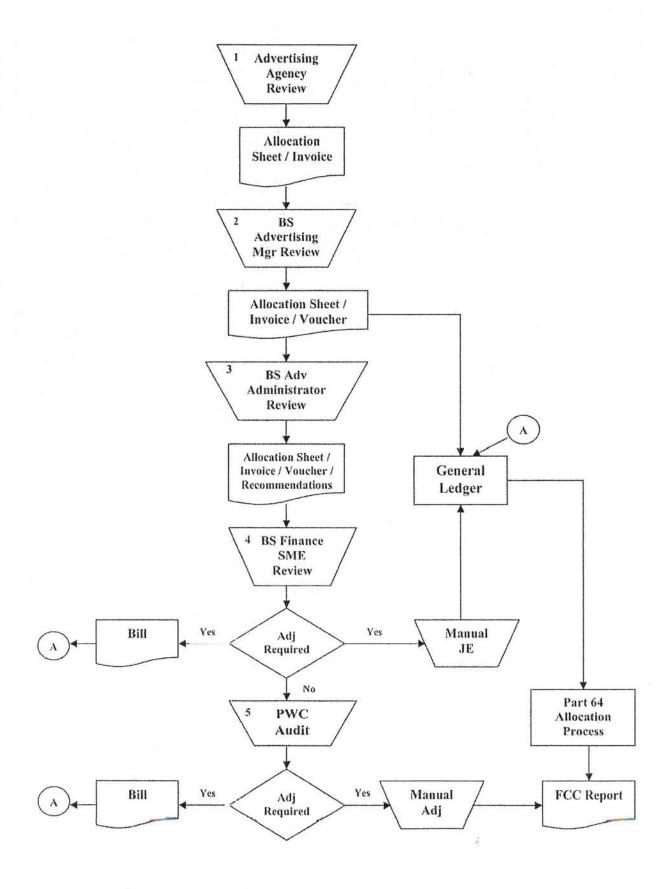
Appendix 5 Allocation of Advertising Costs

Page 1	Flow chart showing allocation process for Account 6613, Advertising
Page 2	Example of mark-up required to determine allocation of words among various products and services for a simple advertising campaign letter
Page 3	Form showing resulting allocation from above campaign among products and services by State
Page 4-9	Example of mark-up required to determine allocation of words among various products and services in English and Spanish versions for a more complex advertising campaign
Page 10	Form showing resulting allocation from above campaign among products and services by State

Allocation of Account 6613, Advertising



URGENT: Your BellSouth® FastAccess® Business DSL promotional discounts are about to expire.

Please call for continued savings

XXX-XXX-XXXXX Sample A. Sample ABC Company Suite 1-A 123 Any Street Anytown, US 12345-6789 **** BAR CODE ****

DSL - 70% Local - 15% LD - 15%

BELLSOUTH® FASTACCESS® BUSINESS DSL DISCOUNT EXPIRATION NOTICE:

Current RellSouth FastAccess Business DSL discount; \$30 per month for 12 months

BellSoutk FastAccess Business DSL discount expiration: Month 2004

DSL

Sontinue saving on your monthly dell South FastAccess Business DSL charges by signifig a new Bell South Internet Answers term agreement before: Month 2004

Estimated PellSouth FastAccess Business DSL savings with a new term agreement: Up to \$1080 over the next 36 months

Dear Sample A. Sample,

Local

LD DSL

Our records indicate that you've been receiving \$30 off your monthly FastAccess Business DSL bill as a result of promotional pricing when you originally purchased EastAccess Business DSL service. However, that pricing will expire Month 2004 — and your bill will soon reflect standard pricing for this service.

BellSouth would like to give you the opportunity to continue saving on your monthly recurring Factaccess Business

DSL charge by affering you a choice of two new BellSouth Internet Answers term agreements. If you already have

BellSouth Lang Distance service, and have or sign a new local service agreement, you can sign a new 24 or 36-month

BellSouth Internet Answers term agreement and continue to save

FestAccess Business Term

Monthly Recurring Charge Discount

tal savitne

36 months

\$30

-\$1080

24 months

Local

\$20

\$480

Call a BellSouth Small Business Sales Associate at 1.866.201.0468 to take advantage of this special offer and continue saving or EastAccess Business DSL

Sincerely

John Irwin

Vice President of Marketing

BellSouth Small Business Services

P.S. For more details about this offer, or alternative BellSouth* FastAccess* Business DSL solutions for your business, please call a BellSouth Small Business Sales Associate at 1,866.201.0468.

SCAF Report

Project Name:

Vendor Name:

BPCONTIN: 4Q04 DSL TEA

SCAF # Legend

CAF#:

S0570

C - Consumer D - DSL

B - Large Blz

Ir 'ice #:

WID(s):

X - Corporate

359 - Ads - Direct Mail Production

S - Small Biz

BP (BS mgr to fill In):

0380

SCAF #: S0570

Invoice Amount	\$80000000					
		Product	BELLSOUTH.NET FAST ACCESS (ADV DSL)	FLAT RATE BUSINESS	Small Business Long Distance	
		PROD CODE	189	019	1902	
		RB#				
		Prod %	70.00%	15.00%	15.00%	
State	State %	State \$				
ALL		×	\$ 400,000	*	\$0,000	
AL	7.90%	\$4997000	\$4000000	\$48	\$46000	
FL	27.88%	\$60,000,000	\$400000000	\$4)00000	100000	
GA	17.76%	\$600000	\$40000000	76300000	1000000	
KY	4.86%	\$40,000,000	\$ammujo	\$40000	\$40000	
LA	9.57%	\$400	\$40000000	\$400000	\$60000	
MS	5.65%	\$6,44043		\$ about 1	\$40000	
NC	9.74%	\$2,00000	\$40mmin	\$46000	\$6660	
s .	6.10%	\$69000000	\$49	920000	********	
TN	10.55%	\$4,3000	\$4,000	\$68,000	\$(EE)HIRD	
Factor	100.00%	\$4000000	0			

Review By:

Date: 11/2/2004

(Ad Manager Signature)

P.O. Box \$30584 Birmingham, Al 35253-0584

Local Service 621
Complete Choice 107
DSL 37
Wireless/Cingular 13
Long Distance 43
Non-Regulated 0
184

John A. Sample 123 Any Street Anytown, ST 12345-6789

Total Words 1005

Dear John A. Sample,

Discover the rewards of being a BellSouth customer. Now BellSouth does it all — from local to the local to internet services (and cogular Wireless) Start with a remarkable calling plan that gives you a lot for a little...

The BellSouth® PreferredPack® Plan!

It's a money-saving package that streamlines your phone service and includes <u>our most popular calling features</u>, the ones our customers say they rely on most — Caller ID Deluxe; Call Waiting Deluxe, Call Return (*69)* and Three-Way Calling* — plus, additional features for much less than you would pay for each feature separately — all for just \$AX.XX a month!

We'll even give you some spending money to use however you please...

\$100.00 CASH BACK' with the BellSouth PreferredPack Plan!

Plus, we'll waive your local service connection feel and the adding a stationary long station of the plant was a service connection feel and the plant of the pla

Only BellSouth delivers the quality, service and reliability you deserve. We're your one-stop communications solution!

To sign up for this offer, please call us today toll free at 1.XXX.XXXX, or visit us online at bellsouth.com/welcome.

Sincerely.

Carlos A. Salinas

Senior Director, Consumer Marketing

Para españal por favor llame 1.888.492.1075.

Ask us about DIRECTV Satellite Television service now available from BellSouth!

Bundle it with Unlimited Local Service, Unlimi

1000/30N40

(see back for more details)

STUDBLE DATE

After seguing up for the PreferredPack plan, fill out the support and mat I to BelSouth at the authors in the back beaut to receive your \$100 pack back.

BELLSOUTH LOCAL SERVICE \$100 CASH-BACK COUPON

Please print legibly

Your name as it will appear on your residential BellSouth bill

Your complete address as it will appear on your BellSouth bill

Mail this completed coupon to: BellSouth* Reward Center, DEPT #04-XXXXX, P.O. Box 540016, El Paso, TX 88554-0016

(See back of coupan for more details.)

City, State, and Zip Code

Arno Code/Telephone number

Telephone number at billing address (if different)

FEXTA

*DIRECTV offer for new DIRECTV customers only. Activation of DIRECTV programming may be subject to credit approval, and requires valid service address, social security number and/or region credit card. Call for DIRECTV service information and pricing, DIRECTV is a trademark of DIRECTV. Inc. "Savings are based on comparison of purchase price of BellSouth Digital TV Answers bundle vs. price of same services purchased individually. Advertised savings require minimum DIRECTV programming package of \$39.99 (excluding taxes and fees) from BellSouth and subscription to qualifying BellSouth local, long distance and Internet services. Other terms, conditions and restrictions apply. Internet sayings require combined billing on BellSouth bill. DIRECTY sayings will appear as a BellSouth Answers bundle sayings on the DIRECTY bill beginning on the second billing cycle. Both DIRECTY and BellSouth customer accounts must be current and without a delinquent balance to continue to receive recurring monthly bundle savings. Applicable taxes and fees will be based on the full monthly price of all products and services and will not be credited with any reward or bill credit. 1The Preferred Pack plan includes the following calling features: Call Waiting Deluxe. Three-Way Calling. Caller ID Deluxe. Call Return. BellSouth® Privacy Director® service, Message Waiting Indication, Star 98 Access, and Call Forwarding Busy Line & Call Forwarding Don't Answer (with or without Ring Control). Some features require additional equipment/services. Features must be compatible & subject to network and facility availability. 2Caller ID and Caller ID Deluxe require a compatible display unit. Caller ID blocking is available, so some calling names and numbers may not be displayed. Long distance or expanded local calling rates may apply for Call Return and Three-Way Calling, 3Quoted rate (excluding taxes, fees and other charges) for PreferredPack plan/bundle for new residential phone service in the state of X. 4To receive \$100 Cash Back, customer must switch local telephone service to BellSouth from another carrier and purchase the BellSouth Complete Chaice plan or the BellSouth PreferredPack plan. Customer must redeem the attached coupon by returning it to BellSouth. See coupon for redemption details, BellSouth will send a check within 46 weeks after receipt of coupon to customers who retain qualifying service at the time of check processing. Offer valid for only one service line at the intended local service address. Customer must place order on or before 12/26/04. Customer must not have had local service with BellSouth 10 days prior to new service connection date. Customer eligible for one \$100 Cash Back promotion per 12 month period. Offer may be modified or withdrawn at any time without notice. Offer expires 1/8/05 and may be modified or discontinued at any time without notice.

Internet service (dial.up, FastAccess DSL or DSL Lite) is not available in all areas and subject to deliSouth internet service terms & conditions, Wineless service provided by Cinquian Wireless and available where facilities permit. Other restrictions apply. ©2004 BellSouth Corporation, All rights reserved. All trademarks contained herein are the property of their respective owners.

Local Service	442
Complete Choice	102
DST	12
Wireless/Cingular	0
Long Distance	211
Non-Regulated	0
BRUING	178

Total Words 945

P.O. Box 530584 Birmingham, AL 35253-0584





And we're afraid that someone might have been you.

Over half of our returning customers say they didn't get the sayings the other phone carrier promised them. At BellSouth, we've got just the remedy. We have the dependable service you grew up with, the clear calls you expect and a price competitive with anyone else out there. That ought to stop the bleeding, Well, that and the little blue bandage we've got for you.

For less than \$XX.XX a month; you'll get

- Unlimited local calls
- Caller ID Deluxe, Call Waiting Deluxe, Call Return (*69), Three-Way Calling and more

And, when you sign up for Local Service with the BellSouth® PreferredPack® Plan; and long Distance Service, we'll waive your local service connection fee — a savings of \$XX.XX!

And give you 2 great signing bonuses:

200 FREE LONG DISTANCE MINUTES for the first 3 months! \$100 CASH BACK® with the BellSouth PreferredPack Plan!

Bundle it with Unlimited Local Service, Unlimited Long Distance and Internet Service and save over 20%. ** Call today and ask how you can get FREE installation and equipment for up to 3 rooms!

Call us toll free at 1.XXX.XXXX, or visit us online at bellsouth.com/welcome.

Para español por favor llame 1.888.492.1075.

Become a BellSouth customer today. It'll make us both feel better!

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required by any government. Long distance services provided by lie/South Long Distance, Inc. Available is SelSouth service areas. If all is ID Delux require a compatible displayed, Long distance or expanded local colling notes may expely for Call Return and Three Way Calling. Call Stock will not block calls from corn or callular belephones. 800 numbers and may not work if the incoming call is from a delephone number in a multime funding the interestical store states which is a local colling to the states of the incoming call is from a delephone number in a multime funding call in tradered treatment of the incoming call is from a delephone number in a multime funding the interestical store income and the incoming call is from a delephone number in a multime fund group. After the interestical store income and the incoming call is from a delephone number in a multime fund group. After incoming and point in the interestical store call from a call which are stored in the call required point in the call required point of the call from a call of the call required point in the call of the call of the call required point in the call of t

the disided cells and may not work if he incoming cell is from a telephone number in a multime hund group. 4the referential case and exchange technical the policy technical control for the control of the policy of of the po

AAU4/BUN40

E916XXE

Local Service 572
Complete Choice 103
DSL 21
Wireless/Cingular 0
Long Distance 266
Non-Regulated 0
211

Total Words 1173

P.O. 80x 530584 Birmingham, AL 35253-0584





Tememos que ese alguien haya sido usted.

Más de la mitad de nuestros clientes que regresan a BellSouth declaran que los ahorros que otras compañías de teléfono les habían prometido <u>no aparecieron por ninguna parte</u>. Por suerte, BellSouth tiene el remedio. Le ofrecemos el mismo servicio esmerado y confiable que usted siempre conoció; las llamadas claras y los precios que compiten con cualquier óferta. De sobra para curar el rasguño! Y para una cicatrización perfecta, aquí tiene lo mejor:

Por menos de \$00.00 al mes; le ofrecemos

· Llamadas locales sin límite

AA04/8UN40

 Identificación de Llamada de Lujo, Llamada en Espera de Lujo, Devolución de Llamada (*69), Llamada en Conferencia¹ y mucho más.

Adernás, cuando usted se suscriba al Servicio Local con el plan PreferredPack® de BellSouth* y el Servicio de Larga Distancia no le cobraremos la conexión del servicio local: IUn ahorro de \$XX,XXI

Y por si esto fuera poco, también le damos dos regalos de bienvenida:

200 MINUTOS GRATIS DE LARGA DISTANCIA por los primeros 3 meses! i\$100 DE REEMBOLSO' con el plan PreferredPack de BellSouth!

con el Servicio Local sin límite, con Distance y con el Servicio de Internet y ahorre más del 20%.** ILlame y pregunte cómo puede obtener equipo e instalación GRATIS para hasta 3 habitaciones!

Llámenos hoy mismo, libre de cargos, al 1.XXX.XXX.XXXX, o visítenos en la Internet en nuestro sitio en inglés en la Internet bellsouth.com/welcome.

Conviértase en cliente hoy mismo. Usted notará el alivio y nosotros, jencantados!

y sustrepción a los vervicies local aus Califolian, Olres lémnines, condisiones y notaction es son en localiste. los impuestos y carsos anticables to besarán en el procio de lista munitad de tódos los productos y servicios y no serán hereaciados con reambaso o credito alguno. Tradayendo popuestos cuatas y otros curgos en el estado da 🖓 de lamada e Menificación de Damoda de Juja, requierra una anada de participa compatible. El lingues de Identificación de Hamada esta disponible, por esa algunas nombres y inimeros por capacidas en las funciones de Devatución de Hamada esta disponible, por esa algunas nombres y inimeros por capacidas en las funciones de Devatución de Hamada esta disponible por esa algunas nombres y inimeros por capacidas en las funciones de Lamada esta disponible por esa algunas provincies de Laborato de Juganda esta escala en Capacida de Lamada en Capacida en Capacida de Hamada esta esta esta en capacida en Capacida en Capacida en Capacida de Lamada en Capacida e hibe ser un autivo suscriptor del servicio local y del 1950 i il composito Area mobile in SECO de resolución de la literatura de survivio (defenico) ocal con otro portador a literatura de portador a literatura de la l

E906XXS

Project Name:

4Q 2004 Reacquisition - Local Service WinOver

CAF#:

C0090

/endor Name:

Invoice #: RTC:

BP (BS mgr to fill in):

WID(s):

583 - Postage

0380

SCAF # Legend

C - Consumer

B - Large Biz

D - DSU

X - Corporate

S - Small Biz

SCAF #: C0090

Invoice Amount	\$2000							
		Product	CELLULAR SERVICE/Cingular	BELLSOUTH.NET FAST ACCESS (ADV DSL)	Consumer Long Distance	DirecTV	INTEGRATED PKG COMPLETE CHOICE	FLAT RATE RESIDENCE
100	The scaling	PROD CODE	175	189	1900	219	413	65
	第二語語	RB#						22 321 020
		Prod %	0.26%	0.38%	25.45%	12.40%	1.02%	60.49%
State	State %	State \$	William Godell		課以依然。對於有			
ALL		х	\$10000	\$10000004	\$ 200000000	\$30,000,000	\$ National Property lies	\$ 1000000000000000000000000000000000000
AL	6.00%	\$4494	\$46692	\$0000	\$00000	\$40000	\$460000	\$00/00000000
FL	32,00%	\$00,000,000	\$2000	\$ 1000	\$1000000	\$4000000000	\$(0000	\$40,000,00
GA	24.00%	\$40000	\$4000	\$ 2000000	\$10,000	\$4	\$4000000	\$40,000,00
KY 🗆 .	4.00%	\$ 945,000	\$2000	\$40000	\$4ppendight	\$ 450,000	\$4000	\$4900000
٠A	9.00%	\$20000000	\$4450	\$90000	\$400000	\$440000	\$40000	\$400,000,000
AS	3.00%	\$0000000	\$2400	\$2000	\$3000000	\$400	\$4000	\$40000000
NC	9:00%	\$200000000	\$ 0,000	\$00000	\$ 4000000000000000000000000000000000000	\$3,000	\$40000	\$100,000,000
SC.*	4.00%	\$ 2007	\$3000	\$4000	\$10000	\$ 4000000	\$ 4450000	\$40000
TN	9.00%	\$ 200 (100 (100 (100 (100 (100 (100 (100	90000	\$96002	\$ (9) 100 100 100 100 100 100 100 100 100 10	\$200000	\$AUUVUO	\$1000000
Factor	19,67%	\$1000000000				美工学的高级		

Review By:

Date:

12/16/2004